## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

Part I		Identification Information iscal plan year beginning 01/01/		and ending 12/	31/2014					
FOI Calerio	iai pian year 2014 orn			9						
A This re	turn/report is for:	X a single-employer plan		olan (not multiemployer) ( byer information in accord						
		a one-participant plan	a foreign plan							
<b>B</b> This ret	urn/report is	the first return/report	the final return/report							
		an amended return/report	a short plan year retur	rn/report (less than 12 mo	onths)					
C Check	box if filing under:	Form 5558	automatic extension		DFVC prog	gram				
	3	special extension (enter des	cription)							
Part II	Basic Plan Info	ormation—enter all requested i	nformation							
1a Name	of plan	·			<b>1b</b> Three-digit					
BARRIE SC	DLOWAY, M.D. DEFIN	ED BENEFIT PLAN			plan number	002				
					(PN)	002				
					1c Effective date 01/	01/2001				
2a Plan s BARRIE SOI	sponsor's name and ac LOWAY, M.D.	ddress; include room or suite num	ber (employer, if for a single	e-employer plan)	2b Employer Ide (EIN) 05-	ntification Number 7428604				
	2c Sponsor's telephone number									
<b>PO BOX 749</b>	10L 1 AKK AVENOE, #10Z									
LONG BEAC	<b>5</b> П, NT 11301				621	1111				
3a Plan a	administrator's name a	nd address XSame as Plan Spo	nsor.		<b>3b</b> Administrator	s EIN				
					3c Administrator	s telephone number				
4 If the	name and/or EIN of th	e plan sponsor has changed sinc	e the last return/report filed f	for this plan, enter the	<b>4b</b> EIN					
name	e, EIN, and the plan nu	mber from the last return/report.								
	sor's name				4c PN					
		s at the beginning of the plan year			5a	1				
	·	s at the end of the plan year			5b	1				
		account balances as of the end c	. , ,	•	5c					
<b>d(1)</b> Tot	tal number of active pa	articipants at the beginning of the	plan year		5d(1)	1				
<b>d(2)</b> Tot	tal number of active pa	articipants at the end of the plan y	ear		5d(2)	1				
		erminated employment during the			5e	0				
		or incomplete filing of this retu			ise is established					
		ther penalties set forth in the instr				licable, a Schedule				
	edule MB completed a true, correct, and com	and signed by an enrolled actuary, uplete.	as well as the electronic ve	rsion of this return/report	, and to the best of r	ny knowledge and				
SIGN		/valid electronic signature.	06/19/2015	BARRIE SOLOWAY						
HERE	Signature of plan a	administrator	Date	Enter name of individu	ual signing as plan a	dministrator				
SIGN	Oignature or plant	laministrator	Date	Enter name of marvia	dai signing as plan e	diffiliation				
HERE	Cimpotume of amount		Data	Fatan mana of in divide						
Preparer's	Signature of emplo	name, if applicable) and address (	Date include room or suite number	Enter name of individuer ) (optional)		yer or pian sponsor ne number (optional)				
	(morading infil)	, applicable, and addition		, (50.01101)	Sparor o tolopho	or (optional)				

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b .	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a cunder 29 CFR 2520.104-46? (See instructions on waiver eligibility a figure of you answered "No" to either line 6a or line 6b, the plan cannot will be a first the control of the plan cannot will be a first the control of the plan cannot will be a first the control of the plan cannot will be a first the p	an indepe and condit ot use Fo	ndent qualified public accounta iions.) irm 5500-SF and must instead	nt (IQ	PA) Form	5500.	Yes No
	f the plan is a defined benefit plan, is it covered under the PBGC in	surance p	orogram (see ERISA section 40	121)? .		Yes	No Not determined
Par					-		
	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End of Year
	Fotal plan assets	7a	20092		-		2178109
	Fotal plan liabilities	7b	20000	0			2178109
	Net plan assets (subtract line 7b from line 7a)	7c	20092	200	_		
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
	Contributions received or receivable from:  1) Employers	8a(1)	1625	500			
	2) Participants	8a(2)		0			
	3) Others (including rollovers)	8a(3)		0			
	Other income (loss)	8b	63	329			
C	Fotal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					168829
	Benefits paid (including direct rollovers and insurance premiums			_			
	o provide benefits)	8d		0			
	Certain deemed and/or corrective distributions (see instructions)	8e		0			
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f		0			
<u>g</u> (	Other expenses	8g		0			
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					0
	Net income (loss) (subtract line 8h from line 8c)	8i					168829
_ J	Fransfers to (from) the plan (see instructions)	8j		0			
Part 9a	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension for						
b	If the plan provides welfare benefits, enter the applicable welfare fe  V Compliance Questions	eature coo	les from the List of Plan Charad	cterist	ic Cod	les in t	he instructions:
10	During the plan year:				Yes	No	Amount
	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ıciary Cor	rection Program)	10a		X	
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	·····	'	10b		X	
C	Was the plan covered by a fidelity bond?			10c		X	
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		Χ	
e	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.)	of the ber	efits under the plan? (See	10e		X	
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year	end.)	10g		X	
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10i			
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)						
11a	Enter the unpaid minimum required contribution for current year fro					11a	0
12	Is this a defined contribution plan subject to the minimum funding					302 of	ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,						
а	If a waiver of the minimum funding standard for a prior year is bein granting the waiver.	ng amortiz	ed in this plan year, see instruc		, and e	enter th Day	

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lf :	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to line 13.			
b	Enter the minimum required contribution for this plan year		12b		
С	Enter the amount contributed by the employer to the plan for this plan year		12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result negative amount)	-	1 124		
е	Will the minimum funding amount reported on line 12d be met by the funding	g deadline?		Yes	No N/A
Part	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?		🔲 Y	′es X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer the	his year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		inder the control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	an to another plan(s), identify th	e plan(s) to		
1	3c(1) Name of plan(s):		<b>13c(2)</b> EI	N(s)	<b>13c(3)</b> PN(s)

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

# **SCHEDULE SB** (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the

Internal Revenue Code (the Code).

This Form is Open to Public Inspection

OMB No. 1210-0110

2014

a Funding target disregarding prescribed at-risk assumptions				File as	an attachment to Form	5500 or	5500-SF.			
A Name of plan BARNIE SOLOWAY, M.D. DEFINED BENEFIT PLAN BY C Plan sponsor's name as shown on line 2a of Form 5500 or \$500-SF BARRIE SOLOWAY, M.D. DEFINED BENEFIT PLAN B F Prior year plan size:    D	For	calenda	r plan year 2014 or fiscal pl	an year beginning 0	1/01/2014		and en	ding 12	31/2014	
A Name of plan BARRIE SOLOWAY, M.D. DEFINED BENEFIT PLAN  C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BARRIE SOLOWAY, M.D.  C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BARRIE SOLOWAY, M.D.  C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BARRIE SOLOWAY, M.D.  C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BARRIE SOLOWAY, M.D.  C Port lans:  C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BARRIE SOLOWAY, M.D.  C Port lans:  C Port lans:  C Port lans:  C Port of lans:  C Port of lans:  C Port of lans:  C Port of lans:  C Port active participant count breakdown  C Port active participants and beneficiaries receiving payment.  C Port active participants and beneficiaries receiving payment.  C Port active participants and beneficiaries receiving payment.  C Port active participants.  C Port active participants	<b>▶</b> F	Round o	off amounts to nearest do	llar.						
Description	• (	Caution	: A penalty of \$1,000 will be	assessed for late filing of	of this report unless reas	onable ca	use is establis	hed.		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BARRIE SOLOWAY, M.D.  E Type of plan: Single   Multiple-A   Multiple-B   F Prior year plan size: 100 or fewer   101-500   More than 500  Part   Basic Information  1 Enter the valuation date: Month_01   Day_01   Year_2014    2 Assets: 2   2a   2008737    5 Actuarial value   2a   2008737    5 Actuarial value   2a   2008737    5 Funding target/participant count breakdown   (1) Number of participants   (2) Vested Funding Target   Ta							<b>B</b> Three-o	ligit		000
E Type of plan: Single  Multiple-A  Multiple-B  F Prior year plan size: 100 or fewer  101-500  More than 500  Part I Basic Information  1 Enter the valuation date:  Month  01  Day  01  Year  2014  2 Assets:	BAR	RIE SO	LOWAY, M.D. DEFINED B	ENEFIT PLAN			plan nu	mber (PN	) <b>•</b>	002
E Type of plan: Single  Multiple-A  Multiple-B  F Prior year plan size: 100 or fewer  101-500  More than 500  Part I Basic Information  1 Enter the valuation date:  Month  01  Day  01  Year  2014  2 Assets:							,	<u> </u>		
E Type of plan: Single  Multiple-A  Multiple-B  F Prior year plan size: 100 or fewer  101-500  More than 500  Part I Basic Information  1 Enter the valuation date:  Month  01  Day  01  Year  2014  2 Assets:										
E Type of plan:     Single   Multiple-A   Multiple-B   F Prior year plan size:   100 or fewer   101-500   More than 500				ne 2a of Form 5500 or 55	00-SF		<b>D</b> Employe			EIN)
Part   Basic Information	BAR	RRIE SO	DLOWAY, M.D.					05-742	28604	
Part   Basic Information						_				
1 Enter the valuation date: Month 01 Day 01 Year 2014 2 Assets:  a Market Value 2a 2008737 b Actuarial value. 2b 2co8737 3 Funding target/participant count breakdown participants and beneficiaries receiving payment. 0 CF or active participants and beneficiaries receiving payment. 0 CF or active participants. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ET	ype of pl	an: X Single Multiple	e-A Multiple-B	F Prior year pl	an size: >	100 or fewer	101-	500 More th	an 500
1 Enter the valuation date: Month 01 Day 01 Year 2014 2 Assets:  a Market Value 2a 2008737 b Actuarial value. 2b 2co8737 3 Funding target/participant count breakdown participants and beneficiaries receiving payment. 0 CF or active participants and beneficiaries receiving payment. 0 CF or active participants. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Pa	rt I	Basic Information							
2 Assets:  a Market value  b Actuarial value  2 2 2008737  b Actuarial value  2 2 2008737  5 Funding target/participant count breakdown  a For retired participants and beneficiaries receiving payment.  a For retired participants and beneficiaries receiving payment.  b For terminated vested participants.  c For active participants.  d 1 1994033 1994033  d Total  1 1994033 1994033  d Total  If the plan is in at-risk status, check the box and complete lines (a) and (b)				Month 01	Day 01 Year	2014				
a Market value				Monar	<u> </u>		_			
b Actuarial value	_							22		2009727
3 Funding target/participant count breakdown participants (2) Vested Funding Target (3) Total Funding Target a For retired participants and beneficiaries receiving payment. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
a For retired participants and beneficiaries receiving payment										
a For retired participants and beneficiaries receiving payment	3	Fundin	ig target/participant count b	reakdown		` '			_	
b For terminated vested participants		<b>a</b> For r	retired participants and bene	oficiaries receiving navme	ant	, .				
C For active participants				0. ,						
d Total							(		ŭ	
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)		<b>C</b> For a	active participants						1994033	1994033
a Funding target disregarding prescribed at-risk assumptions.  b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.  5 Effective interest rate.  5 6 0 0  Statement by Enrolled Actuary  To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.  SIGN HERE  Signature of actuary  Date  14-05069  Type or print name of actuary  Most recent enrollment number  CORNERSTONE GROUP  Firm name  Firm name  Telephone number (including area code)  Address of the firm		<b>d</b> Tota	<u> </u>				1		1994033	1994033
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4	If the p	olan is in at-risk status, chec	k the box and complete l	nes (a) and (b)		. 🗍			
at-risk status for fewer than five consecutive years and disregarding loading factor		<b>a</b> Fund	ding target disregarding pre-	scribed at-risk assumptio	ns		_	4a		
at-risk status for fewer than five consecutive years and disregarding loading factor		<b>b</b> Fund	ding target reflecting at-risk	assumptions, but disrega	arding transition rule for	olans that	have been in	4h		
Statement by Enrolled Actuary  To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.  SIGN HERE  Signature of actuary  Date  14-05069  Type or print name of actuary  Most recent enrollment number  CORNERSTONE GROUP  Firm name  Firm name  Address of the firm										
Statement by Enrolled Actuary  To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.  SIGN HERE  Signature of actuary  Date  14-05069  Type or print name of actuary  CORNERSTONE GROUP  Firm name  Firm name  Address of the firm  Address of the firm	5	Effectiv	ve interest rate					5		6.20%
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.    SIGN	6	Target	normal cost					6		0
accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.    Sign	State	ement b	y Enrolled Actuary							
SIGN HERE  Signature of actuary  MARK VIDAL  Type or print name of actuary  CORNERSTONE GROUP  Firm name  Address of the firm  Address of the firm										
HERE Signature of actuary  MARK VIDAL Type or print name of actuary  CORNERSTONE GROUP  931 JEFFERSON BLVD. SUITE 3001 WARWICK, RI 02886  Address of the firm	С	ombination	n, offer my best estimate of anticipate	ed experience under the plan.	· · ·					·
Signature of actuary  MARK VIDAL  Type or print name of actuary  CORNERSTONE GROUP  Firm name  Firm name  Address of the firm  Date  14-05069  Most recent enrollment number  800-678-1700  Telephone number (including area code)	S	IGN								
MARK VIDAL  Type or print name of actuary  CORNERSTONE GROUP  Firm name  Firm name  Address of the firm  Type or print name of actuary  Most recent enrollment number  800-678-1700  Telephone number (including area code)  Address of the firm	H	ERE							06/03/20	015
Type or print name of actuary  CORNERSTONE GROUP  Signature  Firm name  Firm name  Firm name  Address of the firm  Most recent enrollment number  800-678-1700  Telephone number (including area code)  Address of the firm			S	ignature of actuary					Date	
Type or print name of actuary  CORNERSTONE GROUP  Signature  Firm name  Firm name  Firm name  Address of the firm  Most recent enrollment number  800-678-1700  Telephone number (including area code)  Address of the firm	MAF	RK VIDA	ı	,					14-050	69
CORNERSTONE GROUP  Firm name  931 JEFFERSON BLVD. SUITE 3001 WARWICK, RI 02886  Address of the firm  800-678-1700  Telephone number (including area code)				or print name of actuary			<del></del>	Most		
Firm name  931 JEFFERSON BLVD. SUITE 3001 WARWICK, RI 02886  Address of the firm	COF	NERST	**	,						
931 JEFFERSON BLVD. SUITE 3001 WARWICK, RI 02886  Address of the firm	001	(IVEIXOI	ONE OROOT	Firm name				Telenhone		
SUITE 3001 WARWICK, RI 02886 Address of the firm			RSON BLVD.	i iiii iiaiile				CICPLIONE	, namber (metae	ang area code)
Address of the firm	SUI	ΓE 3001								
<u>_</u>	V V /-\(1	tvioit,					_			
the action, has not fully reflected any regulation or ruling promulated under the atotate in completing this achedule, should the hey and acc				Address of the firm						
f the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	If the	actuary	has not fully reflected any r	egulation or ruling promu	lgated under the statute	in comple	eting this sche	dule, chec	k the box and s	ее

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Schedule SB (Form 5500) 2014

Pa	art II	Begir	nning of Year	Carryov	er and Prefundi	ing Ba	alances						
							-	(a) (	Carryover balance		(b) F	Prefund	ing balance
7		-			cable adjustments (li		•			0			0
										0			0
8					unding requirement (					0			0
9										0			0
10	Interest	on line 9	using prior year's	actual ret	urn of <u>0.00</u> % .					0			0
11	Prior ye	ar's exce	ess contributions to	o be added	d to prefunding balan	ce:							
	<b>a</b> Prese	nt value	of excess contribu	utions (line	38a from prior year)								0
					Ba over line 38b from we interest rate of								0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual												
	return												
	· · · · · · · · · · · · · · · · · · ·												
	<b>d</b> Portion of (c) to be added to prefunding balance												
12	Other re	eductions	s in balances due	to elections	s or deemed election	s				0			0
13	Balance	at begir	nning of current ye	ear (line 9 +	+ line 10 + line 11d –	line 12	)			0			0
P	art III	Fun	ding Percenta	ages									
14	Funding	target a	attainment percent	age								14	100.73 %
15	15 Adjusted funding target attainment percentage 15 100.73 %												
16					of determining whet						<b>)</b>	16	108.02 %
17	If the cu	ırrent val	ue of the assets o	f the plan i	s less than 70 percei	nt of the	e funding tar	get, enter s	such percentage			17	%
P	art IV	Con	tributions and	d Liquid	ity Shortfalls								
18	Contribu	utions ma	ade to the plan for	the plan y	ear by employer(s) a	ind emp	oloyees:						
<b>(N</b> )	(a) Date 1M-DD-Y		(b) Amount pa employer(		(c) Amount paid employees	by	<b>(a)</b> [ (MM-DD		( <b>b</b> ) Amount pa employer(		(0		int paid by oyees
,	5/02/2015		cmployer	162500	стрюусса	0	(IVIIVI-DD	-1111)	employer	3)		СПР	oyccs .
00	702/2013			102300		0							
							Totals ▶	18(b)		162500	18(c)		0
19	Discoun	ited emp	loyer contributions	s – see ins	tructions for small pla	an with	a valuation	date after th	ne beginning of the	e year:			
	<b>a</b> Contr	ibutions	allocated toward u	unpaid min	imum required contri	butions	from prior y	ears		19a			0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date												
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date												
20	Quarter	ly contrib	outions and liquidit	y shortfalls									
	a Did th	ne plan h	nave a "funding sh	ortfall" for t	the prior year?							[	Yes 🛚 No
	<b>b</b> If line	20a is "	Yes," were require	ed quarterly	y installments for the	curren	t year made	in a timely	manner?			[	Yes No
	<b>C</b> If line	20a is "	Yes," see instructi	ons and co	omplete the following	table a	ıs applicable	): 					
_		(4)			Liquidity shortfall	as of e	nd of quarte		_* .	1		(4)	
		(1) 15	St		(2) 2nd			(3)	3rd			(4) 4tl	n

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	t Normal Cost								
21	Discou	nt rate:											
	<b>a</b> Seg	ment rates:	1st segment: 4.99%	2nd segment: 6.32 %	3rd segment: 6.99 %		N/A, fu	ıll yield	curve	e used			
	<b>b</b> Appl	licable month (	enter code)			21b				0			
22	Weight	ted average ret	irement age			22							
23	Mortali	ty table(s) (see	e instructions) X Pre	escribed - combined Pres	scribed - separate	Substitut	te						
Pa	rt VI	Miscellane	ous Items			<del></del>							
24				uarial assumptions for the current	plan year? If "Yes." see	instructions	regarding re	eauired					
		-							Yes	X No			
25	Has a r	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment			Yes	X No			
26	Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment			Yes	X No			
27	If the p	lan is subject t	o alternative funding rules, ent	er applicable code and see instruc	tions regarding	27		<u> </u>					
	attachr	ment	-			. 21							
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years								
28	Unpaid	l minimum requ	uired contributions for all prior	years		. 28				0			
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior y (line 19a)									0			
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)					30				0			
Pa	rt VIII	Minimum	Required Contribution	For Current Year									
31			nd excess assets (see instruct										
	<b>a</b> Targe	et normal cost	(line 6)			31a				0			
	_		·	line 31a		31b				0			
32		zation installme	<u> </u>		Outstanding Bala	ance	I	nstallm	ent				
	a Net s	shortfall amortiz	zation installment			0				0			
	<b>b</b> Waiv	er amortization	n installment			0				0			
33				ter the date of the ruling letter grar		33							
34	Total fu			er/prefunding balances (lines 31a -		34				0			
		<u> </u>	ŭ ,	Carryover balance	Prefunding bala	nce	To	tal bal	ance				
35	Balanc	es elected for i	use to offset funding	·	, , ,								
				0		0				0			
36	Additio	nal cash requir	rement (line 34 minus line 35).			36				0			
37	Contrib (line 19	outions allocate 9c)	ed toward minimum required co	ontribution for current year adjusted	d to valuation date	37				149228			
38	Presen	nt value of exce	ess contributions for current ye	ar (see instructions)									
	<b>a</b> Total	(excess, if any	y, of line 37 over line 36)			38a				149228			
	<b>b</b> Porti	on included in	line 38a attributable to use of	prefunding and funding standard c	arryover balances	38b				0			
39	Unpaid	l minimum requ	uired contribution for current ye	ear (excess, if any, of line 36 over	line 37)	39				0			
40	Unpaid	l minimum requ	uired contributions for all years	3		40				0			
Pa	rt IX	Pension I	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions	)							
41	If an ele		de to use PRA 2010 funding re										
	<b>a</b> Sche	edule elected					2 plus 7 yea	ars	15	years			
	<b>b</b> Eligib	ole plan vear(s	) for which the election in line	41a was made				2010	_	2011			
42			•			42	<u> </u>		<u> </u>				
				d over to future plan years		43							

# BARRIE SOLOWAY, M.D. DEFINED BENEFIT PLAN

Statement of Actuarial Assumptions and Method Plan Year January 1, 2014 through December 31, 2014

Valuation Date: January 1, 2014

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at nearest birthday

Interest Rates	For PPA Fun	nding	For 417(e)		For Actuarial Equiv.				
	Segment 1	4.99%	Segment 1	1.48%	Pre-Ret	5.50%			
	Segment 2	6.32%	Segment 2	3.77%	Post-Ret	5.50%			
	Segment 3	6.99%	Segment 3	4.79%					
Pre-Retirement Turnover Mortality	None None		None None		None None				
Assumed Ret Age	Normal Retir is age 62 wit participation		Normal Retir is age 62 wit participation		Normal Reti age 62 with participation	,			
Post-Retirement Mortality	2014 Applica Mortality Tab Rev Ruling 2	ole from	2015 Applica Mortality Tab Rev Ruling 2	ole from	GA2002U Mortality Ta	ble			
Assumed Benefit Form For Funding	The plan's no	ormal form of be	nefit which is a	benefit payable	for the life of t	the participant			
Calculated Effective Interest Rate	6.20%								
Actuarial Valuation Assets	100.0% of th	e fair market val	lue of assets ac	djusted for contr	ributions under IRC 430(g)(4)				

## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

Part I   Annual Report Id	lentification Information		
For calendar plan year 2014 or fisc	al plan year beginning	01/01/2014 and ending	12/31/2014
A This return/report is for:	X a single-employer plan  a one-parlicipant plan	a multiple-employer plan (not multiemploy of participating employer information in at	er) (Filers checking this box must attach a list scordance with the form instructions)
B This return/report is	the first return/report	the final return/report	
D This recurring out is	an amended return/report	a short plan year return/report (less than 1	2 months)
		Пазионалусь, установания	
C Check box if filing under:	☐ Form 5558 ☐ special extension (enter desc	automatic extension ription)	DFVC program
Part II   Basic Plan Infor			
1a Name of plan	mation—enter all requested in	ioi mauon	1b Three-digit
Barrie Soloway, M.D.	Defined Benefit Pla	in	plan number 002 (PN)
			1c Effective date of plan 01/01/2001
2a Plan sponsor's name and add Barrie Soloway, M.D.		er (employer, if for a single-employer plan)	2b Employer Identification Number (EIN) 05-7428604
218E Park Avenue, #1	.02		2c Sponsor's telephone number 212-758-3838
PO Box 749			2d Business code (see instructions) 621111
Long Beach  3a Plan administrator's name ar	NY 11561		3b Administrator's EIN
4 If the name and/or EIN of the name, EIN, and the plan nu	e plan sponsor has changed since mber from the last return/report.	the last return/report filed for this plan, enter the	4b Ein
a Sponsor's name	at the beginning of the plan year		4c PN
c Number of participants with	account balances as of the end of	the plan year (defined benefit plans do not	5c 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
d(1) Total number of active pa	rticipants at the beginning of the p	an year	5d(1) 1
d(2) Total number of active pa	articipants at the end of the plan ye	ar.,	5d(2) 1
less than 100% vested		Nan year with accrued benefits that were	5e 0 -
trades namellies of perfury and o	ther penalties set forth in the instru	Nreport will be assessed unless reasonable cau clions, I declare that I have examined this return/re	nort including if applicable a Schadule.
SB or Schedule MB completed a belief, it is true, correct, and con	plete:	is well as the electronic version of this return/report	
SIGN		(0  U  ) Barrie Soloway	
HERE Signature of plan	administrator	Date Enter name of Individe	ial signing as plan administrator
SIGN HERE Signature of empt	overlates encodesor	Date Enter name of locked	ral signing as employer or plan sponsor
	name, if applicable) and address (in	iclude room or suite number.) (optional)	Preparer's telephone number (optional)
Section 2015	7 17		
	V.		100
14			

	Form 5500-SF 2014		Page <b>2</b>									
b	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cann	an indeper and condit not use Fo	ndent qualified public accounta iions.) rm 5500-SF and must instea	ant (IC	PA) Form	5500		п	X X	Yes		No No
C	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	rogram (see ERISA section 40	021)?	L	Yes	X No	Ц	Not	deter	min	ed ——
Pa	rt III Financial Information	*										
7	Plan Assets and Liabilities		(a) Beginning of Ye				(b) E	nd c	of Ye			
<u>a</u>	Total plan assets	. 7a	20	0928						2:	178	3109
	Total plan liabilities	7b			0							0
<u> </u>	Net plan assets (subtract line 7b from line 7a)	7c	20	0928	30					2.	178	3109
	Income, Expenses, and Transfers for this Plan Year	DESERVE SE	(a) Amount		+	# 1 N 3 KB	( <u>t</u>	) To	otal	( ve tr)	jų n	Taylor S
а	Contributions received or receivable from: (1) Employers	8a(1)	1	6250	0							
	(2) Participants	8a(2)			0							
	(3) Others (including rollovers)	8a(3)			0							
b	Other income (loss)	8b		632	9							
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								:	L68	829
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0							
е	Certain deemed and/or corrective distributions (see instructions)	8e		w	0							
f	Administrative service providers (salaries, fees, commissions)	8f			0							
<u>g</u>	Other expenses	8g		V5.0000	0							
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h										0
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i					rice tagain a fina	(19.50)	115354		L68	829
j	Transfers to (from) the plan (see instructions)	8j			0							
b	IA  If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Plan Chara	cterist	ic Cod	es in t	the instru	uctio	ns:			
Parl						- N-	<del></del>					
10	During the plan year:	ti a a a vvitla i	a the time period described in	T	Yes	No	<b>_</b>		Amo	unt		<del></del>
a 	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	uciary Corr	ection Program)	10a		Х	ļ					
	on line 10a.)			10b		X	<u> </u>					
C	Was the plan covered by a fidelity bond?			10c		X	<b></b>					
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		Х	<u> </u>					
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.)	of the ben	efits under the plan? (See	10e		х						
f	Has the plan failed to provide any benefit when due under the plan	n?	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10f		Х						
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	nd.)	10g		Х						
h		(See instru	ctions and 29 CFR	10h								
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	ne required	I notice or one of the	10i								
Part	VI Pension Funding Compliance											
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ents? (If "\	Yes," see instructions and com	plete	Sched	lule S	3 (Form		x	Yes		No
11a	Enter the unpaid minimum required contribution for current year fr				- 1	11a			0			
12	Is this a defined contribution plan subject to the minimum funding					302 of	ERISA?			Yes	Х	No

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling

......Month

Day

Year

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

granting the waiver.

	Form 5500-SF 2014	Page <b>3</b> -							
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and	skip	to line 13.					
b	Enter the minimum required contribution for this plan year	************			12	b			
С	Enter the amount contributed by the employer to the plan for this plan year				12	С			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result negative amount)	-	_		120	a	***************************************		
e	Will the minimum funding amount reported on line 12d be met by the funding	deadline?		***************************************		<u>Ш</u>	Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets								
13a	Has a resolution to terminate the plan been adopted in any plan year?					Yes	s X No		
	If "Yes," enter the amount of any plan assets that reverted to the employer th	nis year			. 13a	3 T			
b	Were all the plan assets distributed to participants or beneficiaries, transferre of the PBGC?				contro	lc		Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this plan which assets or liabilities were transferred. (See instructions.)	n to another p	olan(s	), identify the plan(s)	to				
1	3c(1) Name of plan(s):				13c(2)	EIN(	s)	13c(3	) PN(s)
						- Workship - Burger -			
	VIII Trust Information (optional)				4.41.				
14a 1	lame of trust				140	I rus	t's EIN		

# SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For c	alendar plan year 2014 or fiscal plan year beginning 01/01/2014		and endir	ng	12/31/2	014
▶R	ound off amounts to nearest dollar.					¥
<u></u> ▶ c	aution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable	e cause is	s establishe	d.		
	ame of plan	В	Three-dig	it		
Ва	arrie Soloway, M.D. Defined Benefit Plan		plan numl	ber (PN)	•	002
C PI	an sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D	Employer I	dentifica	tion Number (E	INI
•	an sponder a marile as shown on this 2d stri arm access of access of		Linployer	dentinea	ion Number (L	
Ba	arrie Soloway, M.D.	05-	-742860	4		
Ету	pe of plan: X Single Multiple-A Multiple-B F Prior year plan size	e: X 100	or fewer	101-5	00 More th	an 500
Par						
	Enter the valuation date: Month 01 Day 01 Year 201	14				
2	Assets:					
	a Market value			2a		2008737
	<b>b</b> Actuarial value			2b		2008737
3	Funding target/participant count breakdown (	(1) Numb participa			ted Funding arget	(3) Total Funding Target
	For retired participants and beneficiaries receiving payment		0		0	0
	<b>b</b> For terminated vested participants		0		0	0
	C For active participants		1		1994033	1994033
	d Total		1		1994033	1994033
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)	П				
	a Funding target disregarding prescribed at-risk assumptions			4a		
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans the at-risk status for fewer than five consecutive years and disregarding loading factor			4b		,
5	Effective interest rate			5		6.20%
6	Target normal cost			. 6		0
To ac co	the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attacordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the minimation, offer my best estimate of anticipated experience under the plan.	achments, if the experien	any, is complet ce of the plan a	te and accur and reasona	rate. Each prescribe ible expectations) a	ed assumption was applied in nd such other assumptions, in
	RE				06/03/20	15
	Signature of actuapy				Date	
MARK	VIDAL				1405069	Э
	Type or print name of actuary			Most re	ecent enrollme	nt number
CORN	ERSTONE GROUP				800-678-1	
	Firm name		Te	lephone	number (includ	ing area code)
931	JEFFERSON BLVD.					
SUIT	E 3001 ICK RI 02886					
· ITILW	Address of the firm					
If the a	ctuary has not fully reflected any regulation or ruling promulgated under the statute in com	moleting t	hie echedul	e check	the how and as	<u></u>
instruc		inpicuriy u	ma acrieciul	e, cneck	une box and se	<del>,c</del>

	So	hedule \$	SB (Form 5500) 20	014			Page <b>2</b>	· -							
Part II Beginning of Year Carryover and Prefunding Balances						nces									
7	7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)					•	(a) Carryover balance				(b) Prefunding balance				
8										0	0				
9	Amount remaining (line 7 minus line 8)									0				0	
10	10 Interest on line 9 using prior year's actual return of0.00 %									0				0	
11	11 Prior year's excess contributions to be added to prefunding balance:														
	<b>a</b> Present value of excess contributions (line 38a from prior year)												0		
	<b>b(2)</b> In	terest or	line 38b from prid	or year Sch	nedule SB, using prior year's	s ac	tual							_	
					ear to add to prefunding balan									0	
			0 0											0	
					alance									0	
					s or deemed elections					0				0	
					+ line 10 + line 11d – line 12	)				0				0	
	art III		ding Percenta								1		100 72		
												14	100.73 <sub>%</sub> 100.73 <sub>%</sub>	•	
			g target attainmen					aller er le eller		4		15	,		
10					of determining whether car					to reduce	·	16	108.02%	6	
17	If the cu	rrent val	ue of the assets o	f the plan i	s less than 70 percent of the	e fui	nding targ	et, enter s	such percentage			17	%	6	
P	art IV	Con	tributions an	d Liquid	ity Shortfalls										
18	Contribu	utions m	ade to the plan for	the plan y	ear by employer(s) and emp	oloy	ees:								
	(a) Date		(b) Amount pa		(c) Amount paid by employees		(a) Da	Date (b) Amount paid by employer(s)				(c) Amount paid by employees			
	(MM-DD-YYYY) employer(s 06/02/2015 1				0		(IVIIVI-DD-	1111)	employer(s)			employees			
														_	
-														_	
														_	
														_	
														_	
														_	
														_	
														_	
						T	otals ►	18(b)		162500	18(c)			0	
19	Discoun	ted emp	loyer contributions	s – see ins	tructions for small plan with	a va	aluation da	ate after th	ne beginning of the	year:					
	a Contributions allocated toward unpaid minimum required contributions from prior							ears		19a				0	
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date										C				
	C Contributions allocated toward minimum required contribution for current year adjusted to							o valuatior	n date	19c			14922	38	
20	20 Quarterly contributions and liquidity shortfalls:														
	a Did the plan have a "funding shortfall" for the prior year?														
<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?															
C If line 20a is "Yes," see instructions and complete the following table as applicable:															
Liquidity shortfall as of end of quarter of (1) 1st (2) 2nd						ter of this plan year (3) 3rd (4) 4th				h	_				
					(-,	1		(1)				_			

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Target	arge	t Normal Cost								
21	Discou	unt rate:												
	<b>a</b> Seg					3rd segment: 6.99%		N/A, full yield curve used						
	<b>b</b> Applicable month (enter code)													
22	Weigh	ted average re	22	62										
		ity table(s) (se	scribed - separate	Substitu	te									
Pai	Mortality table(s) (see instructions)  X Prescribed - combined Prescribed - separate Substitute  Part VI Miscellaneous Items													
	24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required													
25					ᆂ	Yes								
	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment									Yes	4			
<b>27</b>	If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment													
Pa	Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years													
28	Unpaid	d minimum requ	uired contributions for all prior	years			28				(			
29			contributions allocated toward				29				(			
30	Remai	ining amount of	unpaid minimum required cor	ntributions (line 28 minus line	29)		30				(			
Pa	Part VIII Minimum Required Contribution For Current Year													
31														
	<b>a</b> Targ	et normal cost	(line 6)	31a										
	b Excess assets, if applicable, but not greater than line 31a									0				
32	Amortization installments:  Outstanding Bala							In	stallm	ent				
	a Net shortfall amortization installment										(			
	<b>b</b> Wai	ver amortizatio	n installment				0				(			
33														
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)						34				(			
	Carryover balance Prefunding balance						Tot	al bal	ance					
35	Polone	alances elected for use to offset funding				. roraning said			u. 2 u.					
33					0		0				(			
36	Additional cash requirement (line 34 minus line 35)						36				(			
37								149228						
38	38 Present value of excess contributions for current year (see instructions)													
	<b>a</b> Total (excess, if any, of line 37 over line 36)													
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances 38b								0					
39											(			
40											(			
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)														
	<b>a</b> Schedule elected													
	<b>b</b> Eligi	Eligible plan year(s) for which the election in line 41a was made							2010		2011			
42		Amount of acceleration adjustment							<u> </u>					
				42 43										

## BARRIE SOLOWAY, M.D. DEFINED BENEFIT PLAN

Summary of Plan Provisions
Plan Year January 1, 2014 through December 31, 2014

Plan Effective Date January 1, 2001

Plan Year From January 1 to December 31

Hours Requirements Eligibility - 1,000 Benefit accrual - 1,000 Vesting - 1,000

Eligibility All employees, except as noted below, are eligible to enter on the January 1 or July 1

coincident with or following the completion of the following requirements:

1 Year of service Minimum age 21

Employees covered by a collective bargaining unit under which pension benefits were a

subject of good faith bargaining are not eligible to participate

Normal Retirement Age All participants are eligible to retire with their full retirement benefit on the later of the

following:

Attainment of age 62

Completion of 5 years of participation

Average Compensation The 3 year average salary calculated using salary during the highest 3 consecutive

years of participation where the salary for each year is limited to that year's Sec 416

limit

Normal Retirement Benefit Upon normal retirement each participant will be entitled to a benefit payable in the

normal form equal to the following:

20.000% of average compensation per year of participation up to 25 years

Maximum yearly benefit is 100% of the 3 year average salary calculated using salary during the highest 3 consecutive years of employment, not to exceed 210,000 per year

Normal Form of Benefit A benefit payable for the life of the participant

Accrued Benefit The normal retirement benefit described above calculated based on the salary and/or

service to the date of calculation, but payable at normal retirement.

# BARRIE SOLOWAY, M.D. DEFINED BENEFIT PLAN

Summary of Plan Provisions
Plan Year January 1, 2014 through December 31, 2014

#### **Termination Benefit**

Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Crd Yrs	Vtd%			
1	0			
2	20			
3	40			
4	60			
5	80			
6	100			

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years before age 18

Years with less than 1,000 hours

Years before the effective date of the plan

#### **Death Benefit**

Actuarial Equivalent of the accrued benefit earned to date of death

#### **Top Heavy Status**

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company

This plan is currently top heavy

### **Top Heavy Minimum Benefit**

2.0% of 5 year average compensation multiplied by years of participation during which the plan is top heavy; not to exceed 10 years and not counting years beginning prior to January 1, 2001